

2015

CERTIFICATE

To the Clerk of Ness County, State of Kansas
We, the undersigned, officers of

Waring Township

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2015; and (3) the
Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

| | | 2015 Adopted Budget | | |
|--|-------------|--------------------------------------|----------------------------------|-------------------------------|
| | | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only |
| Table of Contents: | Page No. | | | |
| Computation to Determine Limit for 2015 | 2 | | | |
| Alloc of MVT, RVT, and 16/20M Vehicles Tax | 3 | | | |
| Schedule of Transfers | 4 | | | |
| Statement of Indebt. & Lease/Purchase | 5 | | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 79-1962 | 23,033 | 16,297 | 3.756 |
| Debt Service | 79-1962 | 9,350 | 2,030 | .482 |
| Prairie Dog Control | 79-1962 | | | |
| | | | | |
| Totals | xxxxxx | 32,383 | 18,327 | 4.238 |
| Budget Summary | 8 | | | |
| Neighborhood Revitalization | 9 | Vote publication required? | No | |

| | |
|---------------------------|-------------------------|
| Final Assessed Valuation: | County Clerk's Use Only |
| Waring Township | 4,213,844 |
| Brownell | 124,807 |
| | |
| Total Assessed Valuation | 4,338,651 |
| | Nov. 1, 2014 Valuation |

Assisted by:
Adams Brown Beran & Ball, Chtd.
Certified Public Accountants
Address:
PO Box 1186
Hays, Kansas 67601
Email:

E. J. Webb Treasurer
Dwayne Richardson Clerk
Ch W W W Trustee

Attest: *August 25, 2014*
Reggie S. Bern
County Clerk

Governing Body

Special Road Election held _____ for ___ Mills for ___ years.
First levy in _____.

Waring Township

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|------------------------------------|-----------------------|
| 1. Total tax levy amount in 2014 | + \$ <u>17,891</u> |
| 2. Debt service levy in 2014 | - \$ <u>0</u> |
| 3. Tax levy excluding debt service | \$ <u>17,891</u> |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|--|
| 4. New improvements for 2014: | + <u>34,051</u> | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + <u>76,537</u> | |
| 5b. Personal property 2013 | - <u>98,684</u> | |
| 5c. Increase in personal property (5a minus 5b) | + <u>0</u> | |
| | (Use Only if > 0) | |
| 6. Valuation of property that has changed in use during 2014: | + <u>6,773</u> | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | <u>40,824</u> | |
| 8. Total estimated valuation July 1, 2014 | <u>4,343,010</u> | |
| 9. Total valuation less valuation adjustment (8 minus 7) | <u>4,302,186</u> | |
| 10. Factor for increase (7 divided by 9) | <u>0.00949</u> | |
| 11. Amount of increase (10 times 3) | + \$ <u>170</u> | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ <u>18,061</u> | |
| 13. Debt service levy in this 2015 budget | <u>0</u> | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | <u>18,061</u> | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | <u>1.50%</u> | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ <u>268</u> | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ <u>18,329</u> | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Waring Township

2015

Allocation of Motor, Recreational, and 16/20M Vehicle Tax

| Budgeted Funds for 2014 | Budget Tax Levy Amount for 2015 | Allocation for Year 2015 | | |
|----------------------------|------------------------------------|--------------------------|-----|------------|
| | | MVT | RVT | 16/20M Veh |
| General | 16,008 | 523 | 24 | 222 |
| Fire Protection | 1,883 | 61 | 3 | 26 |
| Prairie Dog Control | 0 | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total | 17,891 | 584 | 27 | 248 |

County Treasurer's Motor Vehicle Estimate 584

County Treasurer's Recreational Vehicle Estimate 27

County Treasurer's 16/20M Vehicle Estimate 248

Motor Vehicle Factor 0.03264

Recreational Vehicle Factor 0.00151

16/20M Vehicle Factor 0.01386

Schedule of Transfers

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgete

2015

STATEMENT OF INDEBTEDNES:

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2014 | Date Due | | Amount Due 2014 | | Amount Due 2015 | |
|------------------|---------------|-----------------|---------------|--------------------------------|----------|-----------|-----------------|-----------|-----------------|-----------|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| G.O. Bonds | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. Bonds | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | 0 | | | 0 | 0 | 0 | 0 |

| Items Purchased | Contract Date | Term of Contract (Months) | Interest Rate % | Total Amount Financed (Beginning Principal) | Principal Balance On Jan 1, 2014 | Payments Due 2014 | Payments Due 2015 |
|-----------------|---------------|---------------------------|-----------------|---|----------------------------------|-------------------|-------------------|
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | | Total | 0 | 0 | 0 |

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2015

Waring Township

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 13,831 | 15,673 | 5,952 |
| Receipts: | | | |
| Ad Valorem Tax | 3,766 | 16,008 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 48 | 0 | 0 |
| Motor Vehicle Tax | 181 | 152 | 523 |
| Recreational Vehicle Tax | 8 | 8 | 24 |
| 16/20 M Vehicle Tax | 59 | 17 | 222 |
| LAVTR | 0 | 0 | 0 |
| Gross Earnings (Intangibles) Tax | 380 | 254 | 176 |
| Reimbursements | 456 | 0 | 0 |
| Interest on Idle Funds | 25 | 0 | 0 |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% of Total Receipts | | | |
| Total Receipts | 4,923 | 16,439 | 945 |
| Resources Available: | 18,754 | 32,112 | 6,897 |
| Expenditures: | | | |
| Operating Expense | 3,032 | 26,106 | 22,985 |
| | | | |
| Neighborhood Revitalization Rebate | 49 | 54 | 48 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 3,081 | 26,160 | 23,033 |
| Unencumbered Cash Balance Dec 31 | 15,673 | 5,952 | xxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount: | 14,000 | 26,160 | 23,033 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 23,033 |
| | | Tax Required | 16,136 |
| Delinquent Comp Rate: | 1.0% | | 161 |
| Amount of 2014 Ad Valorem Tax | | | 16,297 |

Waring Township

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------------------------|-------------------|------------------|
| Fire Protection | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 844 | 7,934 | 7,250 |
| Receipts: | | | |
| Ad Valorem Tax | 9,106 | 1,883 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 102 | | |
| Motor Vehicle Tax | 339 | 337 | 61 |
| Recreational Vehicle Tax | 17 | 19 | 3 |
| 16/20M Vehicle Tax | 26 | 37 | 26 |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 9,590 | 2,276 | 90 |
| Resources Available: | 10,434 | 10,210 | 7,340 |
| Expenditures: | | | |
| Fire Protection | 2,500 | 2,954 | 9,344 |
| | | | |
| Neighborhood Revitalization Rebate | | 6 | 6 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expendit | | | |
| Total Expenditures | 2,500 | 2,960 | 9,350 |
| Unencumbered Cash Balance Dec 31 | 7,934 | 7,250 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 12,600 | 2,960 | 9,350 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | |
| | | | 9,350 |
| | | Tax Required | 2,010 |
| Delinquent Comp Rate: | 1.0% | | 20 |
| Amount of 2014 Ad Valorem Tax | | | 2,030 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|------------------------------------|-------------------|------------------|
| Prairie Dog Control | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 1,410 | 1,410 | 1,410 |
| Receipts: | | | |
| Ad Valorem Tax | 0 | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 0 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | 0 |
| Recreational Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 1,410 | 1,410 | 1,410 |
| Expenditures: | | | |
| | | | |
| Neighborhood Revitalization Rebate | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does misc. exceed 10% of Total Expendit | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 1,410 | 1,410 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount | 1,410 | 1,410 | 0 |
| | Non-Appropriated Balance | | |
| | Total Expenditure/Non-Appr Balance | | |
| | | | 0 |
| | | Tax Required | 0 |
| Delinquent Comp Rate: | 1.0% | | 0 |
| Amount of 2014 Ad Valorem Tax | | | 0 |

NOTICE OF BUDGET HEARING

The governing body of
Waring Township
Ness County

will meet on August 18th, 2014 at 8:00 p.m. at Brownell City Building, 4th Street, Brownell, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Brownell City Building, 4th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|----------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Est. Tax Rate* |
| General | 3,081 | 1.160 | 26,160 | 3.696 | 23,033 | 16,297 | 3.752 |
| Debt Service | 2,500 | 2.634 | 2,960 | 0.446 | 9,350 | 2,030 | 0.467 |
| Prairie Dog Control | | | | | | | |
| | | | | | | | |
| Totals | 5,581 | 3.794 | 29,120 | 4.142 | 32,383 | 18,327 | 4.219 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 5,581 | | 29,120 | | 32,383 | | |
| Total Tax Levied | 17,873 | | 17,891 | | xxxxxxxxxxxxx | | |
| Total Assessed Valuation | 4,782,235 | | 4,331,741 | | 4,343,010 | | |
| Township Assessed Valuation Only | | | | | 4,218,301 | | |

Outstanding Indebtedness,

| | 2012 | 2013 | 2014 |
|--------------------------|------|------|------|
| Jan 1 | 0 | 0 | 0 |
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.

Township Officer

Waring Township

2015

2015 Neighborhood Revitalization Rebate

| Budgeted Funds for 2015 | 2014 Ad Valorem before Rebate** | 2014 Mil Rate before Rebate | Estimate 2015 NR Rebate |
|----------------------------|------------------------------------|--------------------------------|----------------------------|
| General | 16,299 | 3.753 | 48 |
| Fire Protection | 2,030 | 0.467 | 6 |
| Prairie Dog Control | 0 | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 18,329 | 4.220 | 54 |

2014 July 1 Valuation: 4,343,010

Valuation Factor: 4,343.010

Neighborhood Revitalization Subj to Rebate: 12,895

Neighborhood Revitalization factor: 12.895

**This information comes from the 2015 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

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will meet on August 18th, 2014 at 8:00 p.m. at Brownell City Building, 4th Street, Brownell, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Brownell City Building, 4th Street, Brownell, Kansas and will be available at this hearing.

BUDGET SUMMARY

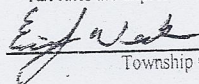
Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|----------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Est. Tax Rate* |
| General | 3,081 | 1.160 | 26,160 | 3.696 | 23,033 | 16,297 | 3.752 |
| Debt Service | 2,500 | 2.634 | 2,960 | 0.446 | 9,350 | 2,030 | 0.467 |
| Prairie Dog Control | | | | | | | |
| | | | | | | | |
| Totals | 5,581 | 3.794 | 29,120 | 4.142 | 32,383 | 18,327 | 4.219 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditure | 5,581 | | 29,120 | | 32,383 | | |
| Total Tax Levied | 17,873 | | 17,891 | | xxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 4,782,235 | | 4,331,741 | | 4,343,010 | | |
| Township Assessed Valuation Only | | | | | 4,218,301 | | |

Outstanding Indebtedness,

| | 2012 | 2013 | 2014 |
|--------------------------|------|------|------|
| Jan 1 | 0 | 0 | 0 |
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.



Township Officer